FOR MYSORE STATE

LEA (1956) Department.

RL- SERIES.

G.O. No. 35 LA

Dated 10-1-56

closed
re
rejoinder
to

[Despatch Abstract.]

L.A Question - No 2877 — Sri K. Shivan-
Tax - Property - Rangalore Mill — Quin-
quennial revision - Revision petitions &
appeals - Disposal — papers received

LEGISLATURE (ASSEMBLY) SECRETARIAT.

21.7.1955.

STARRED.

SRI K.ISHWARA M.L.A

HEALTH EDUCATION AND LOCAL ADMINISTRATION DEPARTMENT.

*Q.No.4596.

Will the Hon. the Minister for Local Administration be pleased to state:

(a) ~~whether final orders have been passed by the Government with regard to the collection of property tax for the second half year, 1954-55, while tax appeals and revision petitions xx were pending disposal before the Mangalore Municipal authorities, on the representations made by the Mangalore Citizens' Association, Sri T.A.Pai, M.L.A. and L.C.Pais M.L.A., on behalf of the aggrieved ratepayers numbering thousands;~~

~~(b) what the orders of the Government are;~~

~~(c) whether the Government have made necessary inquiry and elicited further information from the said M.L.As and other local legislators before passing final orders on the matter;~~

~~(d) whether the Government are aware that there were about 20,000 revision petitions and Tax appeals by the aggrieved tax payers, and that the tax for the IInd half year were collected by applying coercive measures at the fag end of March, 1954 even though thousands of their appeals etc., were pending disposal;~~

(e) ~~what is~~ the number of ~~(a)~~ Property tax revision petitions disposed of (1) by the Special ~~Commissioner deputed for this duty~~ Officer appointed for the purpose (2) by the Commissioner, ~~of the Municipality~~ in Mangalore Municipality,

and the number of
~~the~~ Tax appeals, heard by the Council
before the ~~close~~ end of the
year 1964-65; and

(b) ~~what is~~ the number that ~~remained~~
remained for disposal under each category
after the close of the year, and the number still
pending, if any?

HKA/21.7.

LEGISLATURE (ASSEMBLY) SECRETARIAT.

21.7.1955.

STARRED.

SRI K.ISHWARA M.L.A

HEALTH EDUCATION AND LOCAL ADMINISTRATION DEPARTMENT.

*Q.No.4596.

Will the Hon. the Minister for Local Administration be pleased to state:

~~(a) whether final orders have been passed by the Government with regard to the collection of property tax for the Second half year, 1954-55, while tax appeals and revision petitions in were pending disposal before the Mangalore Municipal authorities, on the representations made by the Mangalore Citizens' Association, Sri T.A.Pai, M.L.A. and Dr. I.C.Pais M.L.A., on behalf of the aggrieved ratepayers numbering thousands;~~

~~(b) what the orders of the Government are;~~

~~(c) whether the Government have made necessary inquiry and elicited further information from the said M.L.A's and other local legislators before passing final orders on the matter;~~

~~(d) whether the Government are aware that there were about 20,000 revision petitions and Tax appeals by the aggrieved tax payers, and that the tax for the IInd half year were collected by applying coercive measures at the tag end of March, 1954 even though thousands of their appeals etc., were pending disposal;~~

(a) what is the number of ~~(c)~~ Property tax revision petitions disposed of (1) by the Special ~~Commissioner deputed for this duty~~ Officer appointed for the purpose (2) by the Commissioner, ~~of the Municipality~~ in Mangalore Municipality,

(i) Tax appeals, heard by the Council and the number of ~~xxxthxxfxx~~ before the ~~close~~ end of the year 1954-55; and

(ii) ~~what is~~ the number that ~~xxxinxx~~ remained for disposal under each category after the close of the year, and the number still pending, if any?

HKA/21.7.

Immediate

HFCA(Le)

[C.No. 77957/SS]

Sub: Leg. Assembly question – Tax – Property – Mangalore Mcpty – Recent Quinquennial revision – Revision petitions. – Disposal

ನಿನ್ನೆ ಕ್ರ-ಡೆಯ
2.3.88

"Memo No 77957/SS-Le-1 87/23/87/SS-

The Commr., Mangalore Mcpty is requested to report the following particulars in respect of the recent quinquennial revision conducted in the mcpty.

(i) The number of property tax revision petitions disposed of by the Spl. Officer appointed for the purpose;

(ವಿವರಗಳಿಗೆ)

(ii) the no of such petitions disposed of by the Commr.,

(iii) the no. of appeals disposed of by the Md. before the end of 1984-85;

(iv) the number that remained for disposal under each category as the close of the year and the no. still pending, if any, and the reasons therefor.

(v) the amounts of tax reduced on (a) revision petitions & (b) appeal and any other relevant –

[P.T.O]

D 10

particulars.

The Commr. is requested to furnish the above particulars immediately as they are required for answering a legislative Assembly question.

24/8/55

22/8/55

To ✓ dasped 23/8/55

The Commr, Mangalore Mgl 5 through the Cree

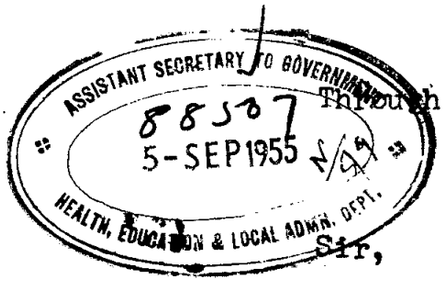
Al-22598/55. Municipal Office, Mangalore,
dated 1-9-1955.

From

Sri A.K.Raghavan, B.A.,B.L.,
Commissioner,
Mangalore Municipality,
Mangalore.

To

The Secretary to Government,
Health, Education and L.A. department,
M a d r a s.



Through

The Chairman,
Municipal Council,
Mangalore.

Sir,

Sub: Tax - Property - Mangalore Municipality - Recent quinquennial revision - Revision petitions etc. - information - submitted.
Ref: Govt.Memo.No.77957/55-44-1 dated 23-8-1955.

With reference to the above Government Memo, I submit herebelow the required particulars.

1) Number of revision petition of property tax disposed of by the Special Officer appointed for the purpose.	2969
2) Number of revision petitions disposed of by the Commissioner before the end of 1954-1955.	2912
3) Number of appeals disposed of by the Municipal Council before the end of 1954-1955	675
4) Number that remained for disposal after the close of the year a) Revision petitions = 145 b) Appeal petitions = 650	795
5) Number still pending disposal a) Revision petitions = 30 b) Appeal petitions = 94	124

6) a) Tax reduced by the Ex.Authority on revision petitions etc.
i) For both half years of 1954-55 = Rs.50646- 6- 6
ii) For II half year of 1954-55 only = Rs. 310- 3- 9

b) Tax reduced by the Municipal Council on appeal petitio etc.
i) For both half years of 1954-55 = Rs.8678- 6- 9
ii) For II half year of 1954-1955 = Rs. 1- 9- 3

A detailed report with regard to the quinquennial revision was submitted to the Government in this office letter No.Al-10353/55 dated 7-4-1955. A copy of the letter is enclosed herewith for ready reference.

With regard to the revision petitions still pending, under item 5, I have to submit that prompt action is being taken. The number of appeals still pending includes those appeal petitions which were considered by the Tax Appeal Committee and referred either to the Councillors or to the Revenue Officer for inspection and report. The Tax Appeal Committee sits regularly once a week to dispose of appeals.

Encls: One

KP.1.9.

2/9/55 COMMISSIONER,
MANGALORE MUNICIPALITY.

P.T.

Forwarded

Chairman, M.C.

Roc.A1/10353/55. Municipal Office, Mangalore, dated 7-4-1955.

13

From

Sri A.K.Raghavan, B.A.,B.L.,
Commissioner,
Mangalore Municipality,
Mangalore.

To

The Secretary to Government,
Local Administration Department,
Fort St.George, Madras.

Thro'

The Chairman,
Municipal Council,
Mangalore.

2) The Inspector of Municipal Councils
& Local Boards,
I Line Beach,
Madras - 1.

Same as pp 67-73 1(1)

Sir.

Sub: TAX - Property - collection of tax for subsequent half year while appeals against assessment for previous half years pending complaint - report submitted.
Ref: Government memorandum No.26753/L2-55-1 dated 24-3-1955.

26753/L1 dt. 13-6-55

Before offering my remarks on the grievances referred to in the petition from the Secretary, The Mangalore Citizens Association, to the Government referred to in the Government Memorandum cited above, I may explain inbrief the history of the case and the reasons for such baseless agitation, for information of the Government.

1. The Mangalore Municipal Council had to rai compulsorily the rate of tax from 20½% to 25% p.a. during the year 1953-54 to finance its Water Supply Scheme as per directions from the Government. This was followed by the Quinquennial General Revision which came into effect from 1-4-1954. Total number of assessments in this municipality as per assessment list prepared by the Special Revision Offi was 27,940. Of these, enhancement of tax was proposed by him only in 18,025 cases of which 5,148 assessments relate owner-occupied houses. The reason for enhancem cases of owner-occupied houses recorded by the S Officer that they were either under-assessed or assessed as per pre 1939, rates. This enhancem the Special Revision Officer on owner-occupied and above the increase of rate of tax levied du explained above has caused wide discontentme section of the rate payers. There would no much of agitation if the tax on ~~other~~ owner- had been properly assessed.

2. After the assessment list pre Special Revision Officer, special notices w 18,025 cases under rule 9 of Schedule IV o where there was enhancement of tax, of wh were served before 31-3-1954 and the rest The service of special notices after 31-3 be technically objectionable and invalie of Schedule IV. Hence instructions were the Inspector of Municipal Councils and the circumstances which lead to the ser notices after 31-3-1954. The Inspecto Local Boards, Madras in his Roc.No.2102

issued instructions to treat these cases as under-assessments detected by the Commissioner and take action under rule 8(2) of Schedule IV of the M.D.M.Act. This order of the Inspector of Municipal Councils & Local Boards was endorsed by the Government in their order No.1297, L.A., dated 17-9-1954. Hence the special notices had to be served again under rule 10 on these 9,087 cases which included large number of cases of owner-occupied houses also.

3. In some cases it was found that rate-payers have not chosen to file Revision petitions in response to the special notices served on them for the second time probably being under the impression ~~but~~ that those filed at the first instance will by itself serve the purpose. Such of these cases have not been heard so far, as those petitions could not be treated as valid revision petitions as the service of the first notices itself was illegal. This question is being examined carefully and instruction of the Government will be obtained in this regard separatly.

4. The Municipal Council on several representations received from the public protesting against the enhancement of tax by the Special Revision Officer went through the cases in detail and inspected several cases of revised assessments and then in its resolution No.1037 dated 24-5-1954 resolved to levy the tax on the same valuation as per registers for 53-54 in the cases of owner-occupied premises and to request the Government to appoint a Special Officer to dispose off the revision petitions received in thousands. The Government were pleased to appoint the Special Officer for a period of 3 months for disposal of revision petitions. I disposed off 2,912 revision petitions and 2,969 petitions were heard by the Special Officer and the last date of revision petitions heard by the Special Officer was on 7-2-1955 and by me on 24-3-1955. All the revision petitions heard by me and the Special Officer had to be attended to and the orders thereon were communicated to the parties with least possible delay. All these had to be attended to at the letter portion of the year. Not less than 1,325 appeals were filed against the orders on the revision petitions. So the Tax Appeal Committee, to which the powers of the Council have been delegated, in tern had an uphill task in disposing off these appeals. The Tax appeal Committee could dispose off only 675 appeals till the last week of March, 1955 leaving a balance of about 650 appeals as these appeals were received in the month of March 1955, because rate payers had 15 days' time to deposit tax and file appeals from the date of receipt of orders on their revision petitions.

5. Rule 13 of Schedule IV of the M.D.M.Act reads thus: "Immediately after the disposal of revision petitions the Executive Authority shall inform the petitioner or his authorised agent, either orally or in writing, of the orders passed thereon, shall direct him to pay the amount fixed on revision within 15 days or if the amount is not yet due, within 15 days from the date of which it becomes due, and shall if necessary, cause the assessment books to be corrected". As such the assessment list becomes final when the corrections are effected as per orders on revision petitions and automatically it becomes the demand for that half year. So immediately after the correction was made in the assessment list the bills were issued demanding the tax. All these work had to be attended to till and after 7-2-55, the last date of disposal of revision petitions by the Special Officer. In most of the cases where appeals have been filed, tax for the I half year alone has been deposited by the appellants. In such cases the tax for

15

the second half year also had to be collected as the demand notices have already been issued. In this connection I may submit that the Government Order No.1737, L.A., dated 19-8-1949 permits either to issue fresh demand notices with reference to the adjudication of the Municipal Council on appeals or to refund to the assessees concerned any amount of tax collected in cases of the amount decided by the Council, on appeals where there is unavoidable delay in the disposal of appeals. The aforesaid Government order is contemplated to meet cases of this nature, as the Tax Appeal Committee could not dispose off all the appeals even by sitting twice a week and even daily towards the end of March 1955 as large number of appeals were filed in the month of March 1955 itself.

I may submit that the allegation made by the Mangalore Citizens Association are not substantiated by facts as will be evident from replies given hereunder.

The revenue staff began the collection work immediately after the service of demand notic-es allowing time permissible under the rules. A number of tax payers have made voluntary payments even in cases where appeals were pending disposal. No illegal or harsh measures were taken to collect taxes as alleged in the petition. A comparative statement of the warrants issued, executed and distraints made for the past two years is given below:

	1953-1954	1954-1955
1.No. of warrants issued	313	416
2.No. of warrants executed.	192	307
3.No. of distraints	10	20

Out of 27,940 total number of assessments warrants were issued only in 416 cases during the year as against 313 in the previous year. The number of warrants executed was only 307 and distraints effected only in 20 cases. This will speak for itself as to whether the rate payers have been harassed. On the other hand it can be definitely said that no distraints were taken up in cases where appeals or revision petitions were pending disposal. Warrants were executed only in cases where there was reason to believe that the rate payer is deliberately evading the payment of tax and not in other cases. I may further state that only half a dozen written complaints have been received by me against the execution of warrants by the collection staff. When compared with the number of assessments to be collected, the number of warrants issued and execution taken up this half a dozen complaints fades into insignificance.

b) The Mangalore Citizens Association refers to the service of demand notices when the appeals were pending. This procedure is not at all illegal as per rule 13 of Schedule IV and instructions contained in G.O.No. 1737, L.A., dated 19-8-1949 as explained in para 5 supra.

c) It is also further stated in the petition that the Special Officer appointed for disposal of revision petitions passed orders without holding local inspection. As far as I know, this statement is not at true to fact. I may submit the Special Officer has passed orders in many cases only after inspecting the localities.

d) It is also stated that the revision petitions filed out of time were rejected by the Commissioner

without condoning any delay. In this connection I may submit that there is no provision either in the M.D.M. Act or in any other rules empowering the Commissioner to condone the delay in filing revision petitions. The revision petitions filed in time have been heard and disposed off. If the revision petitions were filed out of time they had to be rejected on that ground.

e) The petition refers to the press note issued by the Chairman regarding payment of tax when appeals were pending disposal. The Mangalore Citizens Association carried on propaganda by holding meetings in different localities of the town and gave incorrect information to the public regarding issue of demand notices and collection of taxes etc. On examining the locality of the demand, the Chairman gave statement to the press that the council cannot prevent the Commisser from taking coercive steps for failure to pay the tax in cases where appeals were pending disposal (copy enclosed for kind perusal). The Citizens Association's request to the Government to intervene appears to be the direct result of the press statement issued by Chairman.

f) To set right certain irregularities crept in during the issue of special notices and to mitigate the hardship caused to the rate payers thereby several cases had to be treated under rule 4 and the Chairman showed no pains to dispose off hundreds of such cases in time.

g) The petition refers to the non supply of copies of agenda to the Mangalore Citizens Association. In this connection the Chairman after examining the rules regarding the supply of agenda, refused to supply the copy of agenda to the Association.

h) Instructions issued by Government in G.O. 1297 L.A., dated 17-9-1954 have been strictly adhered to by me, the Special Revision Officer and the Tax Appeal Committee in disposal of revision petitions and appeals. Out of 18,025 cases where there was enhancement of tax only 6026 revision petitions were received. Out of 5881 revision petitions were orders were passed, only 1,325 appeals were received. This will clearly indicat that the rate payers as a whole now satisfied with the decision of the Commissioner and the Tax Appeal Committee.

7. In conclusion I may submit that irrespective of the agitation carried out by the Mangalore Citizens Association, both the Executive and the Council have done their best to render justice to the rate payers.

Encl: One.

Sd.A.K.Raghavan,
Commissioner

Forwarded

Sd.K.S.N.Adiga,
Chairman, M.C.

/True copy/

COMMISSIONER,
MANGALORE MUNICIPALITY

KP.2.9.

17

H.E.L.A.(L.4

LEGISLATURE (ASSEMBLY) SECRETARIAT.

21.7.1955.

STARRED

SRI K. ISHWARA, M.L.A.

HEALTH EDUCATION AND LOCAL ADMINISTRATION DEPARTMENT.

*Q.No.4596.

Will the Hon. the Minister for Local Administration be pleased to state:

(a) the number of Property tax Revision petitions disposed of (1) by the Special Officer appointed for the purpose (2) by the Commissioner in Mangalore Municipality and the number of Tax appeals, heard by the Council before the end of the year 1954-55; and

(b) the number that remained for disposal under each category after the close of the year, and the number still pending, if any.

DRAFT ANSWER.

(a) The Special Officer disposed of 2969 revision petitions and the Commr. 2912 revision petitions and the Council heard 675 appeals before the end of 1954-55.

(b) The number of revision petitions and appeals that remained for disposal after the close of the year were 145 and 650 respectively and the number pending on 1-9-1955 were 30 and 94.

31.10.55

1.11.55

CENTRAL DESPATCH BRANCH
Date 10-11-1955

To The Leg.(Assbly.) Sectt. - 30 copies
The Public(Elec.)Dept. + 2 copies.
s.cs.

HELA U.O No 7795) 55. 4.2
4.11.55

[P.T.O

NOTE FOR SUPPLEMENTARIES.

The Mangalore Municipal Council had to raise the rate of its property tax from 20½% to 25% per annum under directions from the Government with a view to financing its water supply scheme. This was followed by the quinquennial revision of property tax assessments which took effect from 1-4-1954. Complaints were received against the enhancement made during the revision. It was reported that the agitation was mainly from owner-occupiers consequent on the enhancement of the assessment during the revision. The cause for the enhancement in the case of owner-occupied houses was reported to be due to the inadequate or underassessment of the houses. Govt. considered the complaints and issued orders in G.O.No.1297, L.A., dated 17-9-1954 sanctioning the appointment of a Special Officer for disposal of the innumerable revision petitions received. The Special Officer disposed of 2969 revision petitions and the Commissioner 2912 petitions and this work concluded on 24-3-1955. Orders on the petitions were communicated to the parties with the least possible delay by the Commissioner. Not less than 1325 appeals were filed against the orders on the revision petitions. The Tax Appeal Committee of the Council disposed of 675 appeals by the last week of March 1955 (close of the finanicial year) leaving a balance of 650 appeals, which were received in March 1955 as the rate payers' had 15 days time to pay the taxes and appeal to the council after receipt of orders on their revision petitions. The Commissioner, Mangalore Municipality has reported that he had reduced the tax by Rs.50,646-6-6 for

both the half years of 1954-55 and by Rs.310-3-9 for the Second half year of 1954-55 only and that the Council had reduced the tax by Rs.8678-6-9 for both the half years of 1954-55 and by Rs.1-9-3 for the second half year of 1954-55. He has further stated that prompt action was being taken by him ~~with reference to~~ on the pending revision petitions; and that the number of pending appeals includes those which were considered by the Tax Appeal Committee and referred either to the councillors or to the Revenue Officer for inspection and report, and that the Tax Appeal Committee was sitting regularly once a week to dispose of the pending appeals.

S. Krishnaswami Nulla
29.10.55
AS III

C.P. Gopalan Nayar
1.11.55

2-5-11-55

GOVERNMENT OF MADRAS.

MADRAS LEGISLATIVE ASSEMBLY STARRED QUESTION NUMBER 4596.

SRI K. ISHWARA, M.L.A.

*Q.No.4596.

Will the Honourable the Minister for Local Administration be pleased to state:

(a) the number of Property tax Revision petitions disposed of (1) by the Special Officer appointed for the purpose (2) by the Commissioner in Mangalore Municipality and the number of Tax appeals heard by the Council before the end of the year 1954-55; and

(b) the number that remained for disposal under each category after the close of the year, and the number still pending if any?

HEALTH, EDUCATION AND LOCAL ADMINISTRATION DEPARTMENT.

-6-

A N S W E R.

(a) The Special Officer disposed of 2969 revision petitions and the Commissioner 2912 revision petitions and the Council heard 675 appeals before the end of 1954-55.

(b) The number of revision petitions and appeals that remained for disposal after the close of the year were 145 and 650 respectively and the number pending on 1-9-1955 were 30 and 94.

Fort St.George, Madras -9.
Dated 3-11-1955.

S. K. Ishwara Pillai
for Deputy Secretary to Government.

To
The Legislature(Assembly)Secretariat (30 copies).
The Public (Elections) Department (2 copies)

(The above answer has been approved by Sri S.S.Ramasami Padayatchi, Minister for Local Administration)

H.E.L.A.U.O.No.77957/55-L.4-2.
4--11--1955.

dn7/11.

Answered on 25-11-55
25/11/55

Copy of U.O.Note No.1849/55-17 Public(Elections)Department dated ~~30-11-55.~~

Sub: Office procedure-Legislative Assembly proceedings-Extracts regarding questions and answers for further action on supplemental questions and answers-Supplied.

Ref: G.O.Ms.No.1763 Public(Ser.)dated the 24th September 1954.

Extracts from the proceedings of the Legislative Assembly dated ~~21-11-55~~ 24 & 25 Nov-55 relating to questions and answers thereto are communicated to all the departments of the Secretariat for information and necessary action.

P.K. Hanumantha Rao,
~~V.V.Raghavan Nair,~~
Assistant Secretary to Government.

/true copy/

Health, Education and Local Administration Department(HV).

A copy of the U.O.Note on page 1 ante with relevant extracts

p.t.o.

of questions and answer's may be given to the sections concerned.

This may be lodged after the extracts are given.

Salahuddin Ahmed,
Assistant Secretary to Government.

/True copy/ R Rathekavan
Superintendent.

RP.

5755

No. 2877. SRI K. ISHWARA:-

Willthe Honurable the Minister for Local Administration be pleased to state:-

(a) the number of Property tax Revision petitions disposed of (1) by the Special Officer appointed for the purpose (2) by the Commissioner in Mangalore Municipality and the number of Tax appeals, heard by the Council before the end of the year 1954-55; and

(b) the number that remained for disposal under each categor after the close of the year, and the number still pending if any

HON S.S. RAMASAMI PADAYATCHI: (a) The Special Officer disposed of 2969 revision petitions and the Commissioner 2912 revision petitions and the Council heard 675 appeals before the ned of 1954-55.

(b) The number of revision petitions and appeals that remained for disposal after the close of the year were 145 and 650 respectively and the number pending on 1-9-1955 were 30 and 94.

Mr. SPEAKER: Question time is over.

Madras Legis. I-3—8,006—26-5-53.

SECRETARIAT OF THE MADRAS LEGISLATURE,
GOVERNMENT ESTATE, MOUNT ROAD,
Madras, dated the 4 . 8 . *1955*.

77957
8-AUG 1955
PE. LTR. EDUCATION & LOCAL ADMIN. DEPT.

QUESTION No. 4596 for the meeting of the Legislative Assembly ~~to be held on the~~ which Commenced from 2 . 8 . 1955 .

Two copies of this question are forwarded to the Health, Education and Local Administration Department.

The question has been admitted.

1/8/55 Asst. 1.8.55

K.AMIRTHALINGAM,
Assistant Secretary to the Assembly.

To

The HEYLA Department.

/True Copy/

Forwarded/By Order.

T. M. Balasundaram
SUPERINTENDENT.

No. No. 7402/55—17 ML
4 . 8 . 55

HELA (Ht)

The particulars required for answering the Legislative Assembly question on hpl-3 cf are not readily available. They may be called for from the Comm. Mangalore mlty. A draft memo is submd for approval.

SW 21/8/55
SO 22/8/55

22/8/55

[Issued as memo No. 77957/55 . G-1 dt 23. 8. 55]

From the Commr., Mangalore Mfg Mine.
A.1. 122598/55 dt 7-9-55.

A draft answer and a note for Supplementaries are submitted for

Please retype the draft.

7795
2/11-21

SJ 27.10.55
RS 27.X.55

Retyped and submitted.

SJ 31.10.55
RS 31.X.55

The draft answer below may be approved. A note for supplementaries is attached.

S. Krishnaiah Setti
31.10.55
7 to 11

C.P. Gopalan Nayar
1.11.55

M(L.A) Section
3/11/55

C.P.S.
3/12

From the Pub. (Elects) Dept. Letter No 1769/5515
Pub (Elects) dt 7.12.55

The question dealt with in this file was answered on the floor of the Assembly on 25-11-55.

There are no supplementary questions vide extract of proceedings of the Assembly on page 25 Cf. No further action is called for in the file. The papers may be

Gr 35 L.A dated 10.1.56.
Rl-

Recorded.

9.1.56

9/1/56
9.1.56.

Subject: L.A.Q — No. 2877 —
Sri K. Ishwara — Tapping
Property — Mangalore Mpl —
Quinquennial revision —
Revision petitions & appeals —
Disposal — Papers recorded.